

# ***NORTH DAKOTA SALES AND USE TAX STATISTICAL REPORT***

## **FOURTH QUARTER 1999**

Covering Sales Occurring in  
October, November, and December  
and  
Tax Collections Received in  
October, November, and December

		<u>% Change in Taxable Sales &amp; Purchases From the Same Quarter in the Prior Year</u>		
	<u>Sales Quarter</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>
First Quarter:	January, February, March	+1.5%	+6.7%	+6.6%
Second Quarter:	April, May, June	+3.6%	+2.9%	+3.8%
Third Quarter:	July, August, September	+6.7%	-2.6%	+8.9%
Fourth Quarter:	October, November, December	+7.8%	-1.2%	+4.2%

### **OFFICE OF STATE TAX COMMISSIONER**

RICK CLAYBURGH  
TAX COMMISSIONER

This report can be accessed at:  
<http://www.state.nd.us/taxdpt/forms/sales.html>

# OFFICE OF STATE TAX COMMISSIONER

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## INTRODUCTION

### REPORTING PERIOD

This report contains statistics of taxable sales and taxable purchases made during the fourth quarter of 1999 and sales and use tax collections received during the fourth quarter of 1999.

The taxable sales and taxable purchases are provided by businesses to the Office of State Tax Commissioner on quarterly or monthly returns.

Tax collections are the amounts actually received by the Office of State Tax Commissioner in the fourth quarter. The major portion of these collections was paid with quarterly returns on taxable sales and taxable purchases made in the third quarter of 1999 and collections paid with monthly returns on taxable sales and taxable purchases made in August, September, October, and November of 1999. (Additional returns and payments on November 1999 taxable sales and purchases will be reported and paid in the first quarter of 2000).

### COMPARISONS

Tables 2 and 5 compare both taxable sales and taxable sales plus purchases reported for the current quarter with those reported for the same quarter in the prior year. The comparisons are by county on Table 2 and by major city on Table 5. (For an explanation of taxable sales, taxable purchases, or tax base, see the *Definition of Terms* section of this report).

Some data cannot be attributed to the county or city in which the sale or purchase was made, such as data from consolidated and out-of-state returns. This data is excluded from any particular county or city in the first six tables and is reported at the end of Tables 1 through 6.

All taxable sales and taxable purchases reported for the current quarter are compared to the same quarter in the prior year in Table 7. This table compares activity by industry in North Dakota. Some industries are characterized by a higher than normal amount of taxable purchases or by an unusually large number of out-of-state returns. Therefore, by including all returns and all taxable sales and taxable purchases, the comparisons in Table 7 more closely capture sales activity within a particular industry.

**Cautionary Note.** *Caution is urged in drawing conclusions from comparisons made of individual county and city totals shown in this report. Statistics in this report are not necessarily a completely accurate measure of any particular level of economic activity in the state or in any county or city for any specific year. For example, businesses which deal only in exempt sales or services do not file sales tax returns and, therefore, their sales are not included in this report. A complete economic analysis should include other economic factors that are indicators of business activity, in addition to the sales statistics contained in this report.*

### DEFINITION OF TERMS

**Taxable Sales.** Taxable sales are gross sales less nontaxable sales. Businesses must remit sales tax on taxable sales.

**Taxable Purchases.** Taxable purchases are taxable goods purchased by businesses for their own use on which they did not pay sales tax to suppliers. Also included are purchases of goods to be installed into real property by contractors who did not pay sales tax to suppliers. Businesses and contractors must pay use tax on these goods.

**Tax Base.** For the sales and use tax, the tax base is the sum of taxable sales and taxable purchases.

**Motor Vehicle Excise Tax.** The state of North Dakota does **not** impose a sales tax on the sales of new or used automobiles/trucks. Instead, sales of automobiles and trucks are subject to the Motor Vehicle Excise tax, which is functionally similar to the sales tax (the tax rates are the same under current law). Because the Motor Vehicle Excise tax is a separate and distinct tax and not part of the sales and use tax, the statistics in this report **do not** include any data on automobile sales or related tax collections.

**Consolidated.** Taxable sales, taxable purchases and tax collections from a limited number of permit holders are not accurately attributable to a city or county and are reported in a consolidated statewide line item at the end of Tables 1, 2, 3, 4, 5 and 6. The consolidated data is excluded from any particular city or county in the first six tables in order to avoid over-reporting for some cities and counties and under reporting for others. However, consolidated data is included in the industry comparisons in Table 7.

The consolidated data includes certain permit holders who have more than one permanent location or sales agent in North Dakota, but file a combined return. This primarily includes companies utilizing home based, direct sales people. In addition, some industries are, by nature, not attributable to cities or counties because their sales cover large geographical areas. Therefore, the following Standard Industrial Classification Codes (SIC Codes) per the 1987 Manual have been included in the consolidated statewide line item:

<b><u>SIC CODES</u></b>	<b><u>BUSINESS ACTIVITY</u></b>
1211	Bituminous coal and lignite mining
4811	Telephone communication
4821	Telegraph communication
4911	Electric services
4922	Natural gas transmission
4923	Gas transmission and distribution
4924	Natural gas distribution
4925	Gas production and/or distribution
4931	Electric and other services combined
4932	Gas and other services combined
4939	Combination and utility services
9999	One time filers (including border check collections and carnival collections)

**Out-of-State.** Taxable sales, taxable purchases and tax collections from permit holders who do not have a permanent location or sales agent in North Dakota are reported in a single line item at the bottom of Tables 1, 2, 3, 4, 5 and 6. This data is not accurately attributable to any particular city or county and it is omitted from all individual city and county figures. However, out-of-state data is included in the industry comparisons in Table 7.

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**TABLE 1**  
**Taxable Sales and Taxable Purchases**  
**By County, Fourth Quarter 1999**

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	\$3,037,618	\$128,075	\$3,165,693
Barnes	14,834,957	575,124	15,410,081
Benson	2,284,269	16,502	2,300,771
Billings	575,858	54,356	630,214
Bottineau	8,985,883	265,408	9,251,291
Bowman	4,931,037	440,718	5,371,755
Burke	1,867,408	33,846	1,901,254
Burleigh	212,009,559	11,890,407	223,899,966
Cass	443,681,795	42,672,245	486,354,040
Cavalier	5,854,219	36,084	5,890,303
Dickey	5,860,768	272,898	6,133,666
Divide	2,127,853	16,019	2,143,872
Dunn	1,755,935	131,368	1,887,303
Eddy	1,802,444	26,477	1,828,921
Emmons	4,592,167	93,032	4,685,199
Foster	7,606,609	528,404	8,135,013
Golden Valley	3,802,058	34,807	3,836,865
Grand Forks	189,090,194	11,186,219	200,276,413
Grant	2,375,251	323,406	2,698,657
Griggs	3,157,184	69,243	3,226,427
Hettinger	2,007,036	61,025	2,068,061
Kidder	3,092,314	41,923	3,134,237
Lamoure	5,599,198	89,925	5,689,123
Logan	1,977,361	22,563	1,999,924
McHenry	3,746,300	341,369	4,087,669
McIntosh	4,066,658	36,029	4,102,687
McKenzie	4,448,792	110,541	4,559,333
McLean	6,450,134	859,031	7,309,165
Mercer	10,142,394	91,488	10,233,882
Morton	33,802,311	1,912,188	35,714,499
Mountrail	4,734,799	118,382	4,853,181
Nelson	3,578,359	20,838	3,599,197
Oliver	552,753	3,308	556,061
Pembina	10,630,115	1,985,155	12,615,270
Pierce	7,014,773	116,769	7,131,542
Ramsey	31,429,472	539,894	31,969,366
Ransom	11,755,119	70,860	11,825,979
Renville	3,002,415	60,119	3,062,534
Richland	22,054,870	5,174,021	27,228,891
Rolette	6,465,309	84,051	6,549,360
Sargent	3,544,631	3,717,905	7,262,536
Sheridan	705,564	89,750	795,314
Sioux	81,888	975	82,863
Slope	106,045	14,445	120,490
Stark	55,765,356	2,287,094	58,052,450
Steele	1,225,691	74,914	1,300,605
Stutsman	44,172,941	2,003,754	46,176,695
Towner	2,340,712	201,082	2,541,794
Traill	8,633,933	176,128	8,810,061
Walsh	16,746,786	683,780	17,430,566
Ward	146,996,669	6,050,176	153,046,845
Wells	6,871,158	173,297	7,044,455
Williams	44,418,671	1,429,719	45,848,390
Subtotal In-State	\$1,428,393,593	\$97,437,136	\$1,525,830,729
Consolidated	\$56,032,632	\$22,756,072	\$78,788,704
Out-Of-State	<u>\$191,161,394</u>	<u>\$43,585,577</u>	<u>\$234,746,971</u>
Grand Total In-State and Out-Of-State	\$1,675,587,619	\$163,778,785	\$1,839,366,404

<p align="center"><b>TABLE 2</b></p> <p align="center"><b>Comparison of Taxable Sales &amp; Comparison of Taxable Sales and Purchases</b></p> <p align="center"><b>By County, Fourth Quarters 1998 and 1999</b></p>
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COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	FOURTH QUARTER 1998	FOURTH QUARTER 1999	PERCENT CHANGE	FOURTH QUARTER 1998	FOURTH QUARTER 1999	PERCENT CHANGE
Adams	\$3,004,321	\$3,037,618	1.11%	\$3,108,949	\$3,165,693	1.83%
Barnes	15,251,490	14,834,957	-2.73%	15,742,970	15,410,081	-2.11%
Benson	1,761,853	2,284,269	29.65%	1,779,221	2,300,771	29.31%
Billings	533,192	575,858	8.00%	559,303	630,214	12.68%
Bottineau	8,701,196	8,985,883	3.27%	8,879,648	9,251,291	4.19%
Bowman	5,083,162	4,931,037	-2.99%	5,296,942	5,371,755	1.41%
Burke	1,958,511	1,867,408	-4.65%	1,979,434	1,901,254	-3.95%
Burleigh	201,525,076	212,009,559	5.20%	212,846,792	223,899,966	5.19%
Cass	413,480,369	443,681,795	7.30%	450,698,530	486,354,040	7.91%
Cavalier	5,495,756	5,854,219	6.52%	5,533,490	5,890,303	6.45%
Dickey	5,944,674	5,860,768	-1.41%	6,286,521	6,133,666	-2.43%
Divide	1,897,245	2,127,853	12.15%	1,917,654	2,143,872	11.80%
Dunn	1,676,267	1,755,935	4.75%	1,747,259	1,887,303	8.02%
Eddy	1,752,904	1,802,444	2.83%	1,792,317	1,828,921	2.04%
Emmons	4,188,279	4,592,167	9.64%	4,231,291	4,685,199	10.73%
Foster	6,851,788	7,606,609	11.02%	7,293,969	8,135,013	11.53%
Golden Valley	4,049,054	3,802,058	-6.10%	4,088,944	3,836,865	-6.16%
Grand Forks	185,052,107	189,090,194	2.18%	196,040,572	200,276,413	2.16%
Grant	2,175,474	2,375,251	9.18%	2,211,716	2,698,657	22.02%
Griggs	3,092,049	3,157,184	2.11%	3,173,008	3,226,427	1.68%
Hettinger	1,847,077	2,007,036	8.66%	1,874,598	2,068,061	10.32%
Kidder	2,799,722	3,092,314	10.45%	2,821,364	3,134,237	11.09%
Lamoure	5,297,963	5,599,198	5.69%	5,378,613	5,689,123	5.77%
Logan	1,799,939	1,977,361	9.86%	1,815,933	1,999,924	10.13%
McHenry	3,704,070	3,746,300	1.14%	3,943,970	4,087,669	3.64%
McIntosh	3,771,318	4,066,658	7.83%	3,821,007	4,102,687	7.37%
McKenzie	4,410,166	4,448,792	0.88%	4,515,043	4,559,333	0.98%
McLean	6,305,962	6,450,134	2.29%	6,443,426	7,309,165	13.44%
Mercer	9,506,506	10,142,394	6.69%	9,618,337	10,233,882	6.40%
Morton	33,193,980	33,802,311	1.83%	35,103,752	35,714,499	1.74%
Mountrail	4,023,449	4,734,799	17.68%	4,104,224	4,853,181	18.25%
Nelson	3,553,479	3,578,359	0.70%	3,593,016	3,599,197	0.17%
Oliver	551,754	552,753	0.18%	553,147	556,061	0.53%
Pembina	10,948,826	10,630,115	-2.91%	12,811,757	12,615,270	-1.53%
Pierce	7,350,670	7,014,773	-4.57%	7,436,880	7,131,542	-4.11%
Ramsey	29,518,698	31,429,472	6.47%	29,899,945	31,969,366	6.92%
Ransom	9,324,982	11,755,119	26.06%	9,374,498	11,825,979	26.15%
Renville	2,210,123	3,002,415	35.85%	2,271,189	3,062,534	34.84%
Richland	20,525,198	22,054,870	7.45%	25,560,467	27,228,891	6.53%
Rolette	6,318,389	6,465,309	2.33%	6,384,107	6,549,360	2.59%
Sargent	3,268,647	3,544,631	8.44%	6,257,606	7,262,536	16.06%
Sheridan	680,109	705,564	3.74%	715,800	795,314	11.11%
Sioux	70,840	81,888	15.60%	70,979	82,863	16.74%
Slope	106,479	106,045	-0.41%	112,307	120,490	7.29%
Stark	54,634,979	55,765,356	2.07%	57,400,657	58,052,450	1.14%
Steele	1,126,436	1,225,691	8.81%	1,212,394	1,300,605	7.28%
Stutsman	42,582,732	44,172,941	3.73%	44,579,475	46,176,695	3.58%
Towner	1,939,865	2,340,712	20.66%	2,449,800	2,541,794	3.76%
Traill	9,149,444	8,633,933	-5.63%	9,320,169	8,810,061	-5.47%
Walsh	18,250,668	16,746,786	-8.24%	18,850,332	17,430,566	-7.53%
Ward	135,596,816	146,996,669	8.41%	141,310,288	153,046,845	8.31%
Wells	6,813,072	6,871,158	0.85%	6,990,647	7,044,455	0.77%
Williams	39,459,505	44,418,671	12.57%	40,608,982	45,848,390	12.90%
Subtotal In-State	\$1,354,116,630	*****	5.49%	*****	*****	5.78%
Consolidated and Out-Of-State	<u>\$234,464,307</u>	<u>\$247,194,026</u>	5.43%	<u>\$323,495,868</u>	<u>\$313,535,675</u>	-3.08%
Grand Total In- and Out-Of-State	\$1,588,580,937	*****	5.48%	*****	*****	4.16%

TABLE 3

**Sales and Use Tax Collections  
By County, Fourth Quarter 1999**

COUNTIES	TOTAL FOURTH QUARTER 1999 COLLECTIONS
Adams	\$143,534.58 *
Barnes	725,023.57 *
Benson	101,370.11
Billings	223,724.39
Bottineau	457,497.01 *
Bowman	239,721.21 *
Burke	87,120.99 *
Burleigh	10,132,054.97 *
Cass	22,644,064.12 *
Cavalier	253,479.44 *
Dickey	279,352.30 *
Divide	93,585.39 *
Dunn	90,143.05 *
Eddy	82,371.19 *
Emmons	198,841.89 *
Foster	389,829.39 *
Golden Valley	123,717.72 *
Grand Forks	9,004,058.28 *
Grant	88,149.46 *
Griggs	149,463.09 *
Hettinger	87,567.82 *
Kidder	144,855.85 *
Lamoure	226,204.81 *
Logan	70,051.38 *
McHenry	186,416.44 *
McIntosh	158,346.48 *
McKenzie	222,810.93 *
McLean	400,740.45 *
Mercer	476,124.69 *
Morton	1,631,918.69 *
Mountrail	223,430.82 *
Nelson	149,466.26
Oliver	23,020.80
Pembina	628,907.70 *
Pierce	334,035.55 *
Ramsey	1,389,650.19 *
Ransom	366,019.38 *
Renville	120,578.16 *
Richland	1,246,602.26 *
Rolette	314,807.20 *
Sargent	289,938.42 *
Sheridan	33,409.19 *
Sioux	5,032.34
Slope	7,907.74
Stark	2,654,488.40 *
Steele	63,623.38 *
Stutsman	2,017,262.32 *
Towner	109,575.56 *
Traill	398,408.34 *
Walsh	807,965.28 *
Ward	6,715,388.38 *
Wells	336,282.27 *
Williams	1,985,844.39 *
STATE COLLECTIONS	
Subtotal In-State	\$69,333,784.02
Consolidated	3,233,512.73
Out-Of-State	12,599,988.53
Total In- and Out-Of-State	\$85,167,285.28
Adjustments and Accounts Receivable	1,164,110.36
Grand Total In- and Out-Of-State	\$86,331,395.64
* REVENUE FROM LOCAL SALES AND USE TAXES NOT INCLUDED	

TABLE 4

**Taxable Sales and Taxable Purchases  
Largest 50 Cities, Fourth Quarter 1999**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Ashley	1,052	\$1,364,352	\$4,001	\$1,368,353
Beach	1,205	3,350,104	26,552	3,376,656
Beulah	3,363	6,352,436	196,688	6,549,124
Bismarck	49,256	211,038,379	11,574,882	222,613,261
Bottineau	2,598	6,575,979	94,471	6,670,450
Bowman	1,741	4,355,224	169,574	4,524,798
Cando	1,564	1,912,940	192,907	2,105,847
Carrington	2,267	7,443,057	525,501	7,968,558
Casselton	1,601	2,929,561	130,765	3,060,326
Cavalier	1,508	6,055,663	1,698,726	7,754,389
Cooperstown	1,247	2,638,786	63,153	2,701,939
Crosby	1,312	1,884,619	11,535	1,896,154
Devils Lake	7,782	30,492,534	537,087	31,029,621
Dickinson	16,097	52,042,469	2,086,156	54,128,625
Ellendale	1,798	1,612,894	192,784	1,805,678
Fargo	74,111	398,382,813	39,965,947	438,348,760
Garrison	1,530	1,949,513	87,439	2,036,952
Grafton	4,840	12,140,837	326,105	12,466,942
Grand Forks	49,425	181,572,613	11,063,697	192,636,310
Harvey	2,263	5,182,349	150,755	5,333,104
Hazen	2,818	3,437,194	49,019	3,486,213
Hettinger	1,574	2,912,126	124,204	3,036,330
Hillsboro	1,488	2,319,537	44,872	2,364,409
Jamestown	15,571	43,038,586	1,758,505	44,797,091
Kenmare	1,214	3,071,159	75,570	3,146,729
Langdon	2,241	5,003,176	27,211	5,030,387
Larimore	1,464	1,287,432	4,688	1,292,120
Lincoln	1,132	245,516	223	245,739
Linton	1,410	2,052,178	67,643	2,119,821
Lisbon	2,177	10,728,900	61,555	10,790,455
Mandan	15,177	30,160,972	1,833,538	31,994,510
Mayville	2,092	4,080,942	16,913	4,097,855
Minot	34,544	141,640,727	5,728,812	147,369,539
New Rockford	1,604	1,652,563	25,287	1,677,850
New Town	1,388	959,301	92,927	1,052,228
Northwood	1,166	4,144,186	38,371	4,182,557
Oakes	1,775	3,930,595	73,351	4,003,946
Park River	1,725	2,248,155	214,580	2,462,735
Rolla	1,286	4,362,561	15,830	4,378,391
Rugby	2,909	6,882,519	116,769	6,999,288
Stanley	1,371	2,933,852	24,066	2,957,918
Tioga	1,278	3,197,928	157,441	3,355,369
Valley City	7,163	13,162,075	553,018	13,715,093
Wahpeton	8,751	16,868,327	4,944,507	21,812,834
Walhalla	1,131	1,007,936	48,735	1,056,671
Washburn	1,506	2,411,828	15,261	2,427,089
Watford City	1,784	4,048,065	83,427	4,131,492
West Fargo	12,287	33,709,964	2,485,673	36,195,637
Williston	13,131	39,711,181	1,217,160	40,928,341
Wishek	1,171	2,524,011	31,968	2,555,979
Subtotal 50 Cities	370,888	\$1,333,010,614	\$89,029,849	\$1,422,040,463
Remaining City Data	270,476	<u>\$95,382,979</u>	<u>\$8,407,287</u>	<u>\$103,790,266</u>
Total In-State	641,364	\$1,428,393,593	\$97,437,136	\$1,525,830,729
Consolidated		\$56,032,632	\$22,756,072	\$78,788,704
Out-Of-State		<u>\$191,161,394</u>	<u>\$43,585,577</u>	<u>\$234,746,971</u>
Grand Total In- and Out-Of-State		\$1,675,587,619	\$163,778,785	\$1,839,366,404



TABLE 5

**Comparison of Taxable Sales & Taxable Sales and Purchases  
50 Largest Cities, Fourth Quarters 1998 and 1999**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	FOURTH QUARTER	FOURTH QUARTER	PERCENT CHANGE	FOURTH QUARTER	FOURTH QUARTER	PERCENT CHANGE
	1998	1999		1998	1999	
Ashley	\$1,308,401	\$1,364,352	4.28%	\$1,314,104	\$1,368,353	4.13%
Beach	3,648,899	3,350,104	-8.19%	3,683,172	3,376,656	-8.32%
Beulah	5,612,171	6,352,436	13.19%	5,805,085	6,549,124	12.82%
Bismarck	200,779,917	211,038,379	5.11%	211,639,013	222,613,261	5.19%
Bottineau	6,767,107	6,575,979	-2.82%	6,787,928	6,670,450	-1.73%
Bowman	4,397,285	4,355,224	-0.96%	4,542,464	4,524,798	-0.39%
Cando	1,519,440	1,912,940	25.90%	2,018,723	2,105,847	4.32%
Carrington	6,633,181	7,443,057	12.21%	7,073,940	7,968,558	12.65%
Casselton	3,005,355	2,929,561	-2.52%	3,102,056	3,060,326	-1.35%
Cavalier	5,643,906	6,055,663	7.30%	7,241,352	7,754,389	7.08%
Cooperstown	2,563,625	2,638,786	2.93%	2,639,465	2,701,939	2.37%
Crosby	1,643,241	1,884,619	14.69%	1,657,649	1,896,154	14.39%
Devils Lake	28,809,718	30,492,534	5.84%	29,187,331	31,029,621	6.31%
Dickinson	50,955,163	52,042,469	2.13%	53,572,217	54,128,625	1.04%
Ellendale	1,642,230	1,612,894	-1.79%	1,721,744	1,805,678	4.87%
Fargo	374,085,592	398,382,813	6.50%	408,614,762	438,348,760	7.28%
Garrison	1,903,731	1,949,513	2.40%	2,007,073	2,036,952	1.49%
Grafton	13,147,899	12,140,837	-7.66%	13,418,378	12,466,942	-7.09%
Grand Forks	178,788,687	181,572,613	1.56%	189,408,413	192,636,310	1.70%
Harvey	4,858,417	5,182,349	6.67%	5,003,678	5,333,104	6.58%
Hazen	3,573,506	3,437,194	-3.81%	3,625,360	3,486,213	-3.84%
Hettinger	2,860,265	2,912,126	1.81%	2,961,082	3,036,330	2.54%
Hillsboro	2,870,508	2,319,537	-19.19%	2,906,417	2,364,409	-18.65%
Jamestown	41,504,695	43,038,586	3.70%	43,286,516	44,797,091	3.49%
Kenmare	2,980,300	3,071,159	3.05%	3,013,554	3,146,729	4.42%
Langdon	4,480,780	5,003,176	11.66%	4,511,682	5,030,387	11.50%
Larimore	1,217,303	1,287,432	5.76%	1,221,949	1,292,120	5.74%
Lincoln	174,908	245,516	40.37%	175,038	245,739	40.39%
Linton	2,024,241	2,052,178	1.38%	2,044,999	2,119,821	3.66%
Lisbon	8,324,946	10,728,900	28.88%	8,364,495	10,790,455	29.00%
Mandan	29,752,428	30,160,972	1.37%	31,595,661	31,994,510	1.26%
Mayville	4,136,915	4,080,942	-1.35%	4,170,134	4,097,855	-1.73%
Minot	130,467,366	141,640,727	8.56%	135,788,878	147,369,539	8.53%
New Rockford	1,578,448	1,652,563	4.70%	1,613,639	1,677,850	3.98%
New Town	761,225	959,301	26.02%	810,908	1,052,228	29.76%
Northwood	2,871,198	4,144,186	44.34%	2,971,451	4,182,557	40.76%
Oakes	4,065,670	3,930,595	-3.32%	4,321,206	4,003,946	-7.34%
Park River	2,318,505	2,248,155	-3.03%	2,425,480	2,462,735	1.54%
Rolla	4,110,923	4,362,561	6.12%	4,139,469	4,378,391	5.77%
Rugby	7,219,939	6,882,519	-4.67%	7,306,149	6,999,288	-4.20%
Stanley	2,462,365	2,933,852	19.15%	2,491,805	2,957,918	18.71%
Tioga	1,830,769	3,197,928	74.68%	1,944,607	3,355,369	72.55%
Valley City	14,026,011	13,162,075	-6.16%	14,637,281	13,715,093	-6.30%
Wahpeton	15,757,509	16,868,327	7.05%	20,625,000	21,812,834	5.76%
Walhalla	1,327,797	1,007,936	-24.09%	1,437,158	1,056,671	-26.47%
Washburn	2,309,807	2,411,828	4.42%	2,324,912	2,427,089	4.39%
Watford City	3,954,931	4,048,065	2.35%	4,030,192	4,131,492	2.51%
West Fargo	29,025,051	33,709,964	16.14%	31,267,955	36,195,637	15.76%
Williston	36,431,520	39,711,181	9.00%	37,422,214	40,928,341	9.37%
Wishek	2,334,291	2,524,011	8.13%	2,378,130	2,555,979	7.48%
Subtotal 50 Cities	\$1,264,468,085	\$1,333,010,614	5.42%	\$1,346,251,868	\$1,422,040,463	5.63%
Remaining City Data	\$89,648,545	\$95,382,979	6.40%	\$96,161,371	\$103,790,266	7.93%
Total In-State	\$1,354,116,630	\$1,428,393,593	5.49%	\$1,442,413,239	\$1,525,830,729	5.78%
Consolidated and Out-Of-State	\$234,464,304	\$247,194,026	5.43%	\$323,495,868	\$313,535,675	-3.08%
Grand Total In- and Out-Of-State	\$1,588,580,934	\$1,675,587,619	5.48%	\$1,765,909,107	\$1,839,366,404	4.16%

**TABLE 6**  
**Sales and Use Tax Collections**  
**Largest 50 Cities, Fourth Quarter 1999**

CITIES	TOTAL FOURTH QUARTER 1999 COLLECTIONS
Ashley	53,233.23 *
Beach	117,638.20 *
Beulah	312,240.81
Bismarck	10,067,734.61 *
Bottineau	330,785.72 *
Bowman	203,600.66 *
Cando	90,984.12 *
Carrington	380,451.98 *
Casselton	110,863.20 *
Cavalier	369,963.11 *
Cooperstown	123,776.41 *
Crosby	82,298.65 *
Devils Lake	1,346,586.58 *
Dickinson	2,490,102.34 *
Ellendale	71,581.69 *
Fargo	20,124,958.28 *
Garrison	111,693.46 *
Grafton	580,774.41 *
Grand Forks	8,704,981.82 *
Harvey	259,397.20 *
Hazen	150,476.34 *
Hettinger	134,482.77 *
Hillsboro	112,879.34 *
Jamestown	1,945,606.90 *
Kenmare	121,718.77 *
Langdon	208,424.59 *
Larimore	54,549.67 *
Lincoln	12,975.87
Linton	103,814.18 *
Lisbon	321,188.70 *
Mandan	1,465,201.82 *
Mayville	191,758.84 *
Minot	6,463,120.54 *
New Rockford	73,843.69 *
New Town	54,103.49
Northwood	143,335.85
Oakes	189,775.05 *
Park River	105,442.77 *
Rolla	191,727.56 *
Rugby	324,475.69 *
Stanley	124,866.74 *
Tioga	132,681.44 *
Valley City	661,945.91 *
Wahpeton	971,367.73 *
Walhalla	63,724.44 *
Washburn	124,338.52
Watford City	197,758.79 *
West Fargo	1,988,180.00 *
Williston	1,779,973.72 *
Wishek	97,549.67 *
STATE COLLECTIONS	
Subtotal 50 Cities	\$64,444,935.87
Remaining City Data	\$4,888,848.15
Total In-State	\$69,333,784.02
Consolidated	\$3,233,512.73
Out-Of-State	\$12,599,988.53
Total In- and Out-Of-State	\$85,167,285.28
Adjustments and Accounts Receivable	\$1,164,110.36
Grand Total In- and Out-Of-State	\$86,331,395.64
* REVENUE FROM LOCAL SALES AND USE TAXES NOT INCLUDED	

TABLE 7

**Comparison of Taxable Sales and Purchases  
By Industry, Fourth Quarters 1998 and 1999**

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	FOURTH QUARTER 1998	FOURTH QUARTER 1999	
Mining and Oil Extraction	\$9,384,464	\$8,349,206	-11.03%
Construction	92,382,118	80,145,112	-13.25%
Manufacturing	93,439,746	85,670,777	-8.31%
Transportation, Communication and Public Utilities	118,337,115	132,365,381	11.85%
Wholesale Trade			
Farm Machinery & Farm Repair Parts	71,140,004	81,002,814	13.86%
Remaining Wholesale Trade	234,591,793	258,325,201	10.12%
TOTAL WHOLESALE TRADE	305,731,797	339,328,015	10.99%
Retail Trade	953,550,218	1,002,981,084	5.18%
Services (including hotel, motel, personal and business services, entertainment, health and misc.)	172,153,330	176,687,313	2.63%
Miscellaneous	20,930,319	13,839,516	-33.88%
<b>GRAND TOTAL</b>	<b>\$1,765,909,107</b>	<b>\$1,839,366,404</b>	<b>4.16%</b>
NOTE: Classification by industry is based on 1987 Standard Industrial Classification Manual.			
Consolidated SIC returns, combined returns and in-state and out-of-state returns are included in the above analysis.			